

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934

Release No. 56138 / July 26, 2007

ACCOUNTING AND AUDITING ENFORCEMENT

Release No. 2658 / July 26, 2007

ADMINISTRATIVE PROCEEDING

File No. 3-12712

In the Matter of	:	
	:	ORDER INSTITUTING CEASE-AND-
	:	DESIST PROCEEDINGS, MAKING
DELTA & PINE LAND COMPANY	:	FINDINGS, AND IMPOSING A CEASE-
	:	AND-DESIST ORDER PURSUANT TO
and	:	SECTION 21C OF THE SECURITIES
	:	EXCHANGE ACT OF 1934
TURK DELTAPINE, INC.,	:	
	:	
	:	
Respondents.	:	
	:	
	:	

I.

The Securities and Exchange Commission (“Commission”) deems it appropriate that cease-and-desist proceedings be, and hereby are, instituted pursuant to Section 21C of the Securities Exchange Act of 1934 (the “Exchange Act”) against Delta & Pine Land Company (“Delta & Pine”) and Turk Deltapine, Inc. (“Turk Deltapine”) (collectively “Respondents”).

II.

In anticipation of the institution of these proceedings, Respondents have submitted Offers of Settlement (the “Offers”) that the Commission has determined to accept. Solely for the purpose of these proceedings and any other proceedings brought by or on behalf of the Commission, or to which the Commission is a party, and without admitting or denying the findings herein, except as to the Commission’s jurisdiction over them and the subject matter of these proceedings, which are admitted, Respondents consent to the entry of this Order Instituting Cease-and-Desist, Making Findings, and Imposing a Cease-and-Desist Order

